

Engagement: 881550.002  
Bill Date: 12/09/2010  
Invoice: 1665189, 1667503, 1682020

**Crowe Horwath LLP**  
**For the period 03/01/10 through 05/31/2010**  
**By Category of Work Performed**

<b>Category Of Work</b>	<b>Time</b>	<b>Charges</b>
Accounting Services	138.50	68,771.00
Tax Issues	104.10	52,035.00
Total Professional Fees	242.60	120,806.00

**Out-of-Pocket Expenses**

Travel, Lodging and Business Meals	10,985.03
Lexis Nexis Fees	516.65
Total Out-of-Pocket Expenses	11,501.68

Total Professional Fees & Costs	132,307.68
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Engagement: 881550.002

Bill Date: 12/09/2010

Invoice: 1665189, 1667503, 1682020

**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Fees and Time by Month**

<b>Month</b>	<b>Time</b>	<b>Charges</b>
March 2010	116.90	58,495.50
April 2010	81.70	40,697.50
May 2010	44.00	21,613.00
	242.60	120,806.00

Engagement: 881550.002

Bill Date: 12/09/2010

Invoice: 1665189, 1667503, 1682020

**Crowe Horwath LLP**  
**For the period 03/01/10 through 05/31/2010**  
**Professional Fees and Time by Employee**

<b>Name</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Agler, David	42.30	580.00	24,534.00
Barton, Barbara	0.30	170.00	51.00
Gottlieb, David	18.70	275.00	5,142.50
Gottlieb, David	78.90	550.00	43,395.00
Gottlieb, David	11.00	287.50	3,162.50
Gottlieb, David	29.60	575.00	17,020.00
Tomlinson, Sue	61.80	445.00	27,501.00
	<u>242.60</u>		<u>120,806.00</u>



CROWE HORWATH LLP P.O. BOX 145415 CINCINNATI, OH 45250-9791  
Please use P.O. Box address for payments only.

Circuit City Stores, Inc.  
4851 Lake Brook Drive  
Suite 500  
Glen Allen, VA 23060

May 5, 2010

INVOICE NO: 1665189  
TERMS: PAYABLE UPON RECEIPT  
Acct No. 881550.002

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For services rendered by Crowe Horwath LLP for the month of March 2010:

Fees (see attached)	\$ 58,495.50
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Out of Pocket Costs

Travel, lodging and business meals	<u>5,501.72</u>
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Total	<u>\$ 63,997.72</u>
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If you have any questions concerning this invoice, please call the Billing Department at (818) 501-5200.

EXHIBIT \_\_\_\_ PAGE \_\_\_\_ OF \_\_\_\_

**Circuit City**

**Engagement: 881550.002**

**Bill Date: 05/06/10**

**Invoice: 1665189**

<b>Category Of Work</b>	<b>Time</b>	<b>Charges</b>
<b>Accounting Services</b>	<b>44.60</b>	<b>22,110.00</b>
<b>Tax Issues</b>	<b>72.30</b>	<b>36,385.50</b>
<b>Total Professional Fees</b>	<b>116.90</b>	<b>58,495.50</b>

**Circuit City**

Engagement: 881550.002

Bill Date: 05/06/10

Invoice: 1665189

**Crowe Horwath LLP**

**For the period 03/01/10 through 03/31/10**

**Accounting Services**

<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Charges</u>
Gottlieb, David	03/08/2010	6.10	550.00	3,355.00
Review Richmond documents and emails notes in preparing for visit to Circuit's office.				
Gottlieb, David	03/08/2010	0.60	550.00	330.00
Conference call with Al Siegel, Lisa Irving and Katie Bradshaw re visit this week.				
Gottlieb, David	03/10/2010	5.20	550.00	2,860.00
Review numerous documents / assist with planning of accounting system analysis				
Gottlieb, David	03/10/2010	4.00	275.00	1,100.00
Non business travel.				
Gottlieb, David	03/11/2010	10.80	550.00	5,940.00
Meeting at Circuit City with management / review records, etc.				
Gottlieb, David	03/12/2010	4.40	550.00	2,420.00
Review of records and discuss issues with Al Siegel and Circuit staff.				
Gottlieb, David	03/12/2010	4.80	275.00	1,320.00
Non business travel.				
Gottlieb, David	03/15/2010	2.30	550.00	1,265.00
Review emails and numerous schedules and documents provided by staff.				
Gottlieb, David	03/16/2010	1.40	550.00	770.00
Read emails and correspondences regarding various financial tax, and system issues, insurance etc., meet with CRO to discuss board meeting, etc.				
Gottlieb, David	03/29/2010	5.00	550.00	2,750.00
Analyze financial reports and documents, contact banks, meet with CRO, prepare list of financial advisory to support CRO and for transition.				
Total Accounting Services		44.60		22,110.00

**Circuit City**

Engagement: 881550.002  
 Bill Date: 05/06/10  
 Invoice: 1665189

**Crowe Horwath LLP**

**For the period 03/01/10 through 03/31/10**

**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Agler, David	03/02/2010	1.20	580.00	696.00
Telephone conference / analysis of tax refund and other issues re plan of reorganization and tax compliance issues.				
Tomlinson, Sue	03/12/2010	2.10	445.00	934.50
Telephonic conference with Mr. McDonald to review status of TAM and other US tax issues, Canadian tax issues and French tax issues. Review case affecting SLB issue.				
Agler, David	03/12/2010	1.30	580.00	754.00
Analysis of U.S. and foreign bankruptcy tax issues including audit issues and refund issues.				
Agler, David	03/13/2010	1.60	580.00	928.00
Analysis of tax issues re IRS audit and refunds / prepare for conference call				
Tomlinson, Sue	03/13/2010	1.80	445.00	801.00
Review of files in preparation for conference call.				
Tomlinson, Sue	03/15/2010	0.40	445.00	178.00
Preparation of response to Al Siegel regarding recommendations for BOD meeting with regard to tax issues.				
Tomlinson, Sue	03/15/2010	2.40	445.00	1,068.00
Phone with Jeff McDonald, Skadden counsel, Mr. Agler and Mr. Siegel regarding status of all tax issues. Follow-up call with Jeff McDonald and Mr. Agler regarding tax issues with the IRS.				
Tomlinson, Sue	03/15/2010	1.20	445.00	534.00
Review of agenda in preparation for the call. Consultation with Mr. Agler re status of on-going tax issues, concerns, etc. in preparation for the call.				
Tomlinson, Sue	03/15/2010	3.80	445.00	1,691.00
Consultation with Mr. Agler re status of on-going tax issues, concerns, etc. including review of documentation on Sale-Leaseback issues, timing and impact on various years including NOLs to 2004 and prior. Research regarding IRS procedures, global settlement capabilities and interest netting rules.				
Agler, David	03/15/2010	6.20	580.00	3,596.00
Analysis and consultations with Sue Tomlinson re bankruptcy tax issues including tax audit and tax refund claims; participation in teleconference with Mr. Siegel, Mr. McDonald, Ms. Tomlinson and legal counsel re U.S. and foreign tax issues; including tax refund and audit issues; telephone conference with Mr. McDonald and Ms. Tomlinson.				
Agler, David	03/16/2010	2.70	580.00	1,566.00
Analysis of tax audit and tax refund issues.				

**Circuit City**

Engagement: 881550.002

Bill Date: 05/06/10

Invoice: 1665189

**Crowe Horwath LLP**

**For the period 03/01/10 through 03/31/10**

**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Agler, David	03/17/2010	1.90	580.00	1,102.00
Analysis of tax issues re IRS audit and tax refunds, and liquidating trust distribution issues.				
Tomlinson, Sue	03/18/2010	4.40	445.00	1,958.00
Continued analysis of tax issues, Canadian issues, etc. Analysis of exposure for all open issues.				
Tomlinson, Sue	03/19/2010	0.60	445.00	267.00
Review detailed IRS tax schedules prepared by Jeff McDonald				
Agler, David	03/22/2010	4.40	580.00	2,552.00
Analysis and consultations with Ms. Tomlinson re tax compliance, tax refund and tax exposure issues; telephone conference with Mr. Pearlman and Ms. Tomlinson re Canadian tax issues.				
Tomlinson, Sue	03/22/2010	0.30	445.00	133.50
Call with Mark Pearlman re status of Canadian tax issues.				
Tomlinson, Sue	03/22/2010	3.20	445.00	1,424.00
Review of open issues with David Agler including preparation of time line and history on the Sale Leaseback transactions. Phone conference with David Agler and Jeff McDonald regarding status of InterTAN and IRS audit issues, agreements re 2/07-2/09. Review of issues for 2/02 - 2/06 including review of charts regarding Sale Leaseback Claims, interest netting issues, etc.				
Tomlinson, Sue	03/22/2010	2.40	445.00	1,068.00
Review of charts from Jeff McDonald re various assumptions related to IRS audits under TAM. Review of ordering rules re IRS audit adjustments and NOL carrybacks, etc. including impact on interest netting.				
Tomlinson, Sue	03/23/2010	5.30	445.00	2,358.50
Continued analysis and consultation with Mr. Agler of comprehensive IRS matters, research ordering issues of IRS adjustments and NOLs. Review of issues for 2/02 - 2/09 including review of charts regarding Sale Leaseback Claims, interest netting issues, etc. to determine ability to release monies to liquidating trust. Discussion with Al Siegel re IRS matters				
Agler, David	03/23/2010	3.20	580.00	1,856.00
Analysis and consult with Ms. Tomlinson re tax refund, tax audit, tax compliance and tax liability exposure issues.				
Agler, David	03/24/2010	6.10	580.00	3,538.00
Analysis and consultations with Ms. Tomlinson re tax audit, tax refund and tax liability exposure issues; telephone conferences with Mr. McDonald re tax audit issues; telephone conferences with Mr. Siegel and Ms. Tomlinson re liquidating trust distribution issues.				



**Circuit City**

Engagement: 881550.002  
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**Crowe Horwath LLP**

**For the period 03/01/10 through 03/31/10**

**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Tomlinson, Sue	03/24/2010	4.40	445.00	1,958.00
Phone conferences and consultations with David Agler and Jeff McDonald regarding IRS audit issues, agreements re 2/07-2/09 including consultation regarding negotiation of proposed changes to 2/07, impact of TAM on settlement years, etc. Assess potential for IRS to make further future claims against the taxpayer. Discussed interest netting issues, etc.				
Tomlinson, Sue	03/24/2010	1.70	445.00	756.50
Phone conference to determine ability to release monies to liquidating trust. Discussion with Al Siegel re IRS refund matters. Preparation of email to G. Galardi				
Tomlinson, Sue	03/25/2010	0.80	445.00	356.00
Research regarding bankruptcy court cases with interest netting.				
Tomlinson, Sue	03/25/2010	0.40	445.00	178.00
Review emails regarding TAM release / call regarding same				
Tomlinson, Sue	03/25/2010	2.60	445.00	1,157.00
Consult with Ms. Tomlinson re tax refund, audit and trust distribution matters; draft email to Mr. Galardi; telephone conference with Mr. Gilardi. Phone with Mr. Siegel re same.				
Agler, David	03/25/2010	2.60	580.00	1,508.00
Consult with Ms. Tomlinson re tax refund, audit and trust distribution matters; draft email to Mr. Galardi; telephone conference with Mr. Siegel and Ms. Tomlinson; telephone conference with Mr. Galardi.				
Tomlinson, Sue	03/26/2010	0.30	445.00	133.50
With Al Siegel regarding discussion with Mr. Gilardi, IRS audit matters, etc.				
Tomlinson, Sue	03/26/2010	0.30	445.00	133.50
Consultation with Mr. McDonald regarding IRS audit settlement 2/07-2/09				
Tomlinson, Sue	03/27/2010	2.70	445.00	1,201.50
Review of various calculations to validate upside and downside to federal refunds.				
<b>Total Tax Issues</b>		<b>72.30</b>		<b>36,385.50</b>



CROWE HORWATH LLP P.O. BOX 145415 CINCINNATI, OH 45250-9791  
Please use P.O. Box address for payments only.

Circuit City Stores, Inc.  
4851 Lake Brook Drive  
Suite 500  
Glen Allen, VA 23060

May 18, 2010

INVOICE NO: 1667503  
TERMS: PAYABLE UPON RECEIPT  
Acct No. 881550.002

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For services rendered by Crowe Horwath LLP for the month of April 2010:

Fees (see attached)	\$ <u>40,697.50</u>
Out of Pocket Costs	
Travel, lodging and business meals	3,079.82
Lexis Nexis Fees	<u>516.65</u>
	<u>3,596.47</u>
Total	\$ <u>44,293.97</u>

If you have any questions concerning this invoice, please call the Billing Department at (818)501-5200.

**Circuit City**

**Engagement: 881550.002**

**Bill Date: 05/18/10**

**Invoice: 1667503**

<b>Category Of Work</b>	<b>Time</b>	<b>Charges</b>
<b>Accounting Services</b>	<b>53.00</b>	<b>26,427.50</b>
<b>Tax Issues</b>	<b>28.70</b>	<b>14,270.00</b>
<b>Total Professional Fees</b>	<b>81.70</b>	<b>40,697.50</b>

**Circuit City**

Engagement: 881550.002

Bill Date: 05/18/10

Invoice: 1667503

<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Charges</u>
Gottlieb, David	04/01/2010	1.70	550.00	935.00
Read emails and attachments regarding various issues including claims, accounts receivable, etc.				
Gottlieb, David	04/02/2010	1.00	550.00	550.00
Read Bylaws and correspondences regarding various issues regarding claims, accounts receivable and reporting issues				
Gottlieb, David	04/19/2010	1.30	550.00	715.00
Review of financial documents and schedules				
Gottlieb, David	04/20/2010	5.60	550.00	3,080.00
Preparation for meetings including review of memos and financial documents.				
Gottlieb, David	04/20/2010	4.70	275.00	1,292.50
Non working travel				
Gottlieb, David	04/21/2010	10.20	550.00	5,610.00
Meetings with staff, FTI, CRO, and settlement meetings with counsel and Samsung representatives and Korean Insurance Company representatives.				
Gottlieb, David	04/22/2010	11.10	550.00	6,105.00
Meetings at Circuit City with counsel and staff regarding various issues, and review of numerous documents / dinner meeting				
Gottlieb, David	04/23/2010	3.10	550.00	1,705.00
Review of claims detail and various other financial documents				
Gottlieb, David	04/23/2010	5.20	275.00	1,430.00
Non working travel				
Gottlieb, David	04/24/2010	2.30	550.00	1,265.00
Meet with J. P Morgan Chase re banking issues, etc. at request of CRO/ work on increasing basis points				
Gottlieb, David	04/27/2010	2.40	550.00	1,320.00
Prepare for and participate in conference call with G. Galardi; Ian Fredericks, R. Pachulski, J. Pomerantz and Al Siegel regarding confirmation and list confirmation issues				
Gottlieb, David	04/28/2010	4.40	550.00	2,420.00
Review numerous documents and correspondences re Canada/French issue, claims and other tax matters				
Total Accounting Services		<u>53.00</u>		<u>26,427.50</u>

**Circuit City**

Engagement: 881550.002

Bill Date: 05/18/10

Invoice: 1667503

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Tomlinson, Sue	04/06/2010	3.20	445.00	1,424.00
Continued analysis of IRS matters, ordering of assessments and interest netting.				
Tomlinson, Sue	04/07/2010	2.30	445.00	1,023.50
Continued analysis of IRS matters, ordering of assessments and interest netting.				
Agler, David	04/08/2010	1.30	580.00	754.00
Analysis of bankruptcy tax issues regarding plan of reorganization.				
Tomlinson, Sue	04/12/2010	1.80	445.00	801.00
Review emails from Mr. McDonald regarding status of TAM and 2007-2008 IRS audit / follow up research				
Tomlinson, Sue	04/13/2010	3.70	445.00	1,646.50
Review and discuss emails with Mr. Agler, analysis of tax audit issues and tax issues re bankruptcy plan of reorganization.				
Agler, David	04/13/2010	2.80	580.00	1,624.00
Review and discuss emails with Ms. Tomlinson; analysis of various tax issues relating to plan/trust etc.				
Agler, David	04/14/2010	1.20	580.00	696.00
Continued analysis of tax audit issues and other matters pertaining to carryback, Canada etc.				
Tomlinson, Sue	04/14/2010	2.10	445.00	934.50
Research of tax issues re plan of reorganization and liquidating trust. Review of Form 5701 etc. regarding 2007-2008 audit				
Tomlinson, Sue	04/16/2010	2.30	445.00	1,023.50
Review of TAM and IRS audit reports related to conclusion of 2007-2008 audit period. Review of open issues, refundable positions, etc. in response to creditor committee request for information.				
Agler, David	04/20/2010	3.40	580.00	1,972.00
Analysis of tax issues re bankruptcy plan of reorganization, tax audit issues and tax refund issues.				
Agler, David	04/21/2010	2.40	580.00	1,392.00
Analysis of tax issues re plan, including tax refund/audit issues.				
Tomlinson, Sue	04/23/2010	2.20	445.00	979.00
Review of TAM and IRS documents regarding various years including impact on states, etc. / related research				
<b>Total Tax Issues</b>		<b>28.70</b>		<b>14,270.00</b>



CROWE HORWATH LLP P.O. BOX 145415 CINCINNATI, OH 45250-9791  
Please use P.O. Box address for payments only.

Circuit City Stores, Inc.  
4851 Lake Brook Drive  
Suite 500  
Glen Allen, VA 23060

August 30, 2010

**INVOICE NO: 1682020**  
**TERMS: PAYABLE UPON RECEIPT**  
Acct No. 881550.002

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For services rendered by Crowe Horwath LLP for the month of May 2010:

Fees (see attached)	\$ <u>21,613.00</u>
Out of Pocket Costs	
Travel, lodging and business meals	<u>2,403.49</u>
Total	\$ <u>24,016.49</u>

If you have any questions concerning this invoice, please call the Billing Department at (818)501-5200.

**Circuit City**

**Engagement: 881550.002**

**Bill Date: 08/30/10**

**Invoice: 1682020**

<b>Category Of Work</b>	<b>Time</b>	<b>Charges</b>
Accounting Services	40.90	20,233.50
Tax Issues	3.10	1,379.50
<b>Total Professional Fees</b>	<b>44.00</b>	<b>21,613.00</b>

**Circuit City**

Engagement: 881550.002

Bill Date: 08/30/10

Invoice: 1682020

**Crowe Horwath LLP**

**For the period 05/01/10 through 05/31/10**

**Accounting Services**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Gottlieb, David	05/06/2010	3.00	575.00	1,725.00
Read Bylaws Liquidating Trust Agreement, Claims details, etc.				
Gottlieb, David	05/07/2010	4.20	575.00	2,415.00
Review memos and documents in preparation for meeting in Richmond				
Gottlieb, David	05/10/2010	4.50	287.50	1,293.75
Nonworking travel.				
Gottlieb, David	05/10/2010	6.60	575.00	3,795.00
Read documents related to professionals interviewing for LCD litigation and claims detail schedules provided by staff.				
Gottlieb, David	05/11/2010	10.40	575.00	5,980.00
Attend Court hearing, meeting with creditors committee professionals, counsel and CC staff, interview of professionals for LCD litigation, meeting with Al Siegel and jeff Pomerantz .				
Gottlieb, David	05/12/2010	6.50	287.50	1,868.75
Non working travel.				
Gottlieb, David	05/12/2010	3.00	575.00	1,725.00
Review correspondence and documents regarding meeting and confirmation issues, etc				
Barton, Barbara	05/12/2010	0.30	170.00	51.00
Review correspondences - put in chronological for future reference.				
Gottlieb, David	05/13/2010	0.90	575.00	517.50
Telephone calls with A. Siegel, etc. re case issues.				
Gottlieb, David	05/24/2010	1.30	575.00	747.50
Review correspondence between Jeff Pomerantz, R. Greg Galand, Ian Fredericks, Rick Pachulski regarding Bylaws/liquidating trust agreements, committee meeting, board meeting, joint plan, opposition plan confirmation issues.				
Gottlieb, David	05/25/2010	0.20	575.00	115.00
Read emails between Pomerantz, Gilard, Pachulski, and Feinstein regarding Bylaws/liquidating trust, board meeting, creditor meetings and joint plan, etc.				
Total Accounting Services		40.90		20,233.50



**Circuit City**

Engagement: 881550.002

Bill Date: 08/30/10

Invoice: 1682020

**Crowe Horwath LLP**

**For the period 05/01/10 through 05/31/10**

**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Tomlinson, Sue	05/11/2010	0.30	445.00	133.50
Verification of extension filing, request status of IRS matters.				
Tomlinson, Sue	05/12/2010	2.20	445.00	979.00
Review of Jeff McDonald's email regarding plan to appeal ground leased sale-leaseback position. Review case law re same.				
Tomlinson, Sue	05/17/2010	0.60	445.00	267.00
IRS updates				
Total Tax Issues		3.10		1,379.50

Engagement: 881550.001

Bill Date: 12/09/2010

Invoice: 1664521, 1667367, 1682022

**Crowe Horwath LLP**

**For the period 03/01/10 through 05/31/2010**

**By Category of Work Performed**

<b>Category Of Work</b>	<b>Time</b>	<b>Charges</b>
Accounting Services	206.90	92,748.75
Total Professional Fees	206.90	92,748.75
<b><u>Out-of-Pocket Expenses</u></b>		
Travel, Lodging and Business Meals		12,587.91
Ground Transportation		1,357.05
FedEx, Messenger and Overnight Mail		81.46
Total Out-of-Pocket Expenses		14,026.42
Total Professional Fees & Costs		106,775.17

Engagement: 881550.001

Bill Date: 12/09/2010

Invoice: 1664521, 1667367, 1682022

**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Fees and Time by Month**

<b>Month</b>	<b>Time</b>	<b>Charges</b>
March 2010	85.90	31,792.50
April 2010	70.80	35,745.00
May 2010	50.20	25,211.25
	<u>206.90</u>	<u>92,748.75</u>

Engagement: 881550.001

Bill Date: 12/09/2010

Invoice: 1664521, 1667367, 1682022

**Crowe Horwath LLP**

**For the period 03/01/10 through 05/31/2010**

**Professional Fees and Time by Employee**

<b>Name</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Irving, Lisa	14.00	50.00	700.00
Irving, Lisa	16.60	100.00	1,660.00
Kamran, Bita	1.00	90.00	90.00
Siegel, Alfred	16.50	275.00	4,537.50
Siegel, Alfred	9.70	287.50	2,788.75
Siegel, Alfred	110.40	550.00	60,720.00
Siegel, Alfred	38.70	575.00	22,252.50
	<u>206.90</u>		<u>92,748.75</u>

CROWE HORWATH LLP P.O. BOX 145415 CINCINNATI, OH 45250-9791  
Please use P.O. Box address for payments only.Circuit City Stores, Inc.  
4851 Lake Brook Drive  
Suite 500  
Glen Allen, VA 23060

April 30, 2010

INVOICE NO: 1664521  
TERMS: PAYABLE UPON RECEIPT  
Acct No. 881550.001

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For services rendered by Alfred H. Siegel as CRO, for the period ended March 2010:

Fees (see attached)	\$ <u>31,792.50</u>
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## Out of Pocket Costs

Travel, lodging and business meals	8,308.62
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Ground Transportation	677.84
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FedEx, Messenger and Overnight Mail	<u>70.25</u>
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	<u>9,056.71</u>
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Total	\$ <u>40,849.21</u>
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EXHIBIT \_\_\_\_\_ PAGE \_\_\_\_\_ OF \_\_\_\_\_

**Circuit City**

Engagement: 881550.001

Bill Date: 05/06/10

Invoice: 1664521

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Siegel, Alfred	03/02/2010	1.30	550.00	715.00
Calls and e mails regarding CRO responsibilites, etc				
Siegel, Alfred	03/03/2010	1.60	550.00	880.00
Review numerous analyses and reports from Circuit				
Siegel, Alfred	03/05/2010	2.50	550.00	1,375.00
Numerous phone calls and correspondence relating to Mosier deal, CRO etc				
Irving, Lisa	03/08/2010	0.70	100.00	70.00
Conference call with Circuit City and Al Siegel				
Siegel, Alfred	03/08/2010	2.10	550.00	1,155.00
Telephonic participation in march 8th hearing				
Siegel, Alfred	03/08/2010	0.70	550.00	385.00
Conference call with Katie Bradshaw				
Siegel, Alfred	03/09/2010	0.40	550.00	220.00
E-mails with Brandi Fose, Katie Bradshaw, Jim Marcum, Jeff McDonald and Gregg Galardi with respect to upcoming visit				
Irving, Lisa	03/10/2010	1.00	100.00	100.00
Assist Siegel and Gottlieb with establishment of data sharing systems and banking/meet with Bradshaw				
Siegel, Alfred	03/10/2010	5.70	550.00	3,135.00
Review numerous documents/draft work plan and prepare meeting agendas/dinner meeting with Katie Bradsdhaw				
Irving, Lisa	03/10/2010	7.00	50.00	350.00
Non working travel.				
Siegel, Alfred	03/10/2010	3.50	275.00	962.50
Non working travel.				
Siegel, Alfred	03/11/2010	10.80	550.00	5,940.00
At Circuit City office/meet with key employees/evaluate administrative systems and controls/review litigation support plan/discuss budgets, taxes, court required reporting etc/dinner meeting with senior employees				
Irving, Lisa	03/11/2010	8.30	100.00	830.00
Work at Circuit City headquarters to assist Al Siegel and David Gottlieb/meetings with Bradshaw and Ferguson et al				
Irving, Lisa	03/12/2010	2.10	100.00	210.00
Work at Circuit City/meetings with personnel.				

**Circuit City**

**Engagement: 881550.001**

**Bill Date: 05/06/10**

**Invoice: 1664521**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Siegel, Alfred	03/12/2010	5.30	550.00	2,915.00
Conclude initial review of administrative and litigation support systems/closing meetings with staff/prepare "to do" list.				
Irving, Lisa	03/12/2010	7.00	50.00	350.00
Non working travel.				
Siegel, Alfred	03/12/2010	4.00	275.00	1,100.00
Non working travel.				
Siegel, Alfred	03/15/2010	1.30	550.00	715.00
Review numerous documents and memos relating to operational and case matters/prepare for Board call				
Siegel, Alfred	03/15/2010	1.60	550.00	880.00
McDonald and Mosier/Participation in call relating to various tax issues/follow up discussions with Tomlinson and Agler				
Irving, Lisa	03/16/2010	0.60	100.00	60.00
Meet with Siegel to establish procedures for incoming communications from winddown team				
Siegel, Alfred	03/16/2010	2.20	550.00	1,210.00
Review numerous e mails and attachments regarding claims and adversaries/discussions with respect to insurance coverage and cash flow budget issues/discuss with Irving.				
Siegel, Alfred	03/16/2010	0.90	550.00	495.00
Participate in call with Board/follow up with Galardi				
Siegel, Alfred	03/18/2010	0.70	550.00	385.00
Calls and e mails to/from Bradshaw regarding cash flow budget, insurance and internal control matters/discuss same with Gottlieb				
Siegel, Alfred	03/18/2010	3.70	550.00	2,035.00
Review numerous documents, memos and correspondances relating to claims, tax and liquidation analysis				
Siegel, Alfred	03/19/2010	0.60	550.00	330.00
Calls with Brandi and Katie/review cash control issues				
Irving, Lisa	03/22/2010	0.40	100.00	40.00
Participate in conference call with Siegel, Bradshaw, Fredericks and insurance agents re: renewal of various policies				
Siegel, Alfred	03/22/2010	1.40	550.00	770.00
Work on internal control plan/discussions with Katie Bradshaw and David Gottlieb				

**Circuit City**

**Engagement: 881550.001**

**Bill Date: 05/06/10**

**Invoice: 1664521**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Siegel, Alfred Conference call re Intertan	03/23/2010	0.60	550.00	330.00
Irving, Lisa Review emails from controller re: insurance premium quotes. Discuss with CRO.	03/24/2010	0.50	100.00	50.00
Siegel, Alfred Various calls and e mails with Katie Bradshaw regarding administrative issues	03/24/2010	0.70	550.00	385.00
Irving, Lisa Review emails from winddown team and discuss with Siegel	03/29/2010	0.60	100.00	60.00
Siegel, Alfred Calls and e mails to Circuit Staff/review various documents including projected cash flows/discuss projects with Gottlieb/start prep of Board letter/discuss with Irving.	03/29/2010	1.80	550.00	990.00
Siegel, Alfred prep for and call with Jim Marcum	03/30/2010	0.80	550.00	440.00
Siegel, Alfred e mails/calls to Katie Bradshaw and David Gottlieb regarding operational and Board call matters/budget, insurance, banking, file storage etc	03/30/2010	2.30	550.00	1,265.00
Siegel, Alfred calls and correspondence with Katie Bradshaw/correspondence regarding Canadian tax issues/work on BOD issues - review prior reports	03/31/2010	1.20	550.00	660.00
<b>Total Case Administration</b>		<b>85.90</b>		<b>31,792.50</b>





CROWE HORWATH LLP P.O. BOX 145415 CINCINNATI, OH 45250-9791  
Please use P.O. Box address for payments only.

Circuit City Stores, Inc.  
4851 Lake Brook Drive  
Suite 500  
Glen Allen, VA 23060

May 17, 2010

INVOICE NO: 1667367  
TERMS: PAYABLE UPON RECEIPT  
Acct No. 881550.001

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For services rendered by Alfred H. Siegel as CRO, for the period ended April 2010:

Fees (see attached) \$ 37,908.00<sup>1</sup>

Out of Pocket Costs

Travel, lodging and business meals 1,160.98

Ground Transportation 679.21

FedEx, Messenger and Overnight Mail 11.21

1851.40

Total \$ 39,759.40

<sup>1</sup> Subsequent to the serving of this invoice in May 2010, it was determined that the total for fees was incorrect. It should be \$35,745.00. Said amount was then paid to Mr. Siegel in the correct amount.

If you have any questions concerning this invoice, please call the Billing Department at (818)501-5200.

EXHIBIT \_\_\_\_ PAGE \_\_\_\_ OF \_\_\_\_

**Circuit City**  
Engagement: 881550.001

Bill Date: 05/17/10

Invoice: 1667367

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Siegel, Alfred	04/02/2010	3.70	550.00	2,035.00
prep for and participate in call with Circuit BOD/follow up calls and e mails with Galardi and Bradshaw				
Irving, Lisa	04/05/2010	0.30	100.00	30.00
Contact Michelle Smithson re: signature cards for bank accounts. Forward information re: entry devices				
Siegel, Alfred	04/05/2010	2.20	550.00	1,210.00
Participation in conference call/review numerous e mails and documents incl BY-Law draft				
Irving, Lisa	04/06/2010	0.50	100.00	50.00
Meeting with Siegel to discuss bank account signatory documents and need for additional information for processing				
Siegel, Alfred	04/07/2010	1.10	550.00	605.00
call with Katie Bradshaw/review correspondence and materials relating to sales of property, CRO etc				
Siegel, Alfred	04/08/2010	0.80	550.00	440.00
review e mails and documents/call to Bradshaw				
Siegel, Alfred	04/12/2010	2.30	550.00	1,265.00
review cash, payroll and expenditure reports/calls regarding next week's trip and scheduling/review e mails from Ian, Katie etc				
Irving, Lisa	04/14/2010	0.30	100.00	30.00
Discussion with Siegel re: call from Chris Leonardo regarding Circuit City claim in ATT litigation. Subsequent call to Leonardo to relay information.				
Siegel, Alfred	04/15/2010	0.60	550.00	330.00
review corr from counsel regarding canadian tax issues/review related file material				
Siegel, Alfred	04/19/2010	1.40	550.00	770.00
Preliminary review of new materials regarding status of claims				
Siegel, Alfred	04/19/2010	4.60	550.00	2,530.00
Calls and e mails between Bradshaw, Fredericks and Gottlieb/ conference call with Galaradi et al regarding French tax and Canadian issues/review related materials				
Siegel, Alfred	04/20/2010	5.00	550.00	2,750.00
Meet with Gottlieb regarding turnover issues/review numerous documents relating to claims, receivables and tax matters				
Siegel, Alfred	04/20/2010	5.00	275.00	1,375.00
Non working travel				
Siegel, Alfred	04/21/2010	11.20	550.00	6,160.00
Meetings with Galardi, Fredericks et al re Samsung/meet with FTI rep regarding claims monitoring process/meetings with McDonald re various tax issues/dinner meeting with counsel re case issues				

**Circuit City**  
**Engagement: 881550.001**  
**Bill Date: 05/17/10**  
**Invoice: 1667367**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Siegel, Alfred	04/22/2010	10.50	550.00	5,775.00
meetings with Fredericks, Foley, Ferguson, Bradshaw et al regarding progress of claims resolution, settlements and potential adversarys/further discussions regarding Intertan and French tax problem/continued review of systems to prepare for turnover/dinner meeting with senior staff				
Siegel, Alfred	04/23/2010	5.00	550.00	2,750.00
Review numerous documents, analysis and reports with respect to potential claims resolution, taxes and distributions to creditors				
Siegel, Alfred	04/23/2010	4.00	275.00	1,100.00
Non working travel				
Siegel, Alfred	04/24/2010	2.30	550.00	1,265.00
continue review of materials from circuit				
Irving, Lisa	04/26/2010	0.20	100.00	20.00
Review and forward DRI property information to Safai				
Siegel, Alfred	04/26/2010	3.70	550.00	2,035.00
review numerous schedules and analyses from trip to Richmond/calls to real estate advisor regarding DR1 sale and value issue/follow up with deborah Miller				
Siegel, Alfred	04/27/2010	4.30	550.00	2,365.00
prep for and participate in conference call with debtor and creditor Comm counsel re Canadian/French tax issues, amalgamation, confirmation and other matters				
Siegel, Alfred	04/27/2010	0.70	550.00	385.00
calls and e mails with counsel and CC staff regarding hearing on May 11th				
Irving, Lisa	04/27/2010	0.30	100.00	30.00
Print emails and discuss with CRO. Forward signature page to Mosier agreement to Skadden.				
Siegel, Alfred	04/30/2010	0.80	550.00	440.00
Lunch meeting with Gottlieb to discuss May 11th conference as well as French/Intertan/Monitor issues				
Total Case Administration		70.80		35,745.00



CROWE HORWATH LLP P.O. BOX 145415 CINCINNATI, OH 45250-9791  
Please use P.O. Box address for payments only.

Circuit City Stores, Inc.  
4851 Lake Brook Drive  
Suite 500  
Glen Allen, VA 23060

August 30, 2010

**INVOICE NO: 1682022**  
**TERMS: PAYABLE UPON RECEIPT**  
Acct No. 881550.001

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For services rendered by Alfred H. Siegel, CRO for the month of May 2010:

Fees (see attached)	\$ <u>25,211.25</u>
Out of Pocket Costs	
Travel, lodging and business meals	\$ <u>3,118.31</u>
Total	\$ <u>28,329.56</u>

If you have any questions concerning this invoice, please call the Billing Department at (818)501-5200.

Engagement: 881550.001

Bill Date: 08/30/10

Invoice: 1682022

<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Charges</u>
Siegel, Alfred	05/03/2010	0.80	575.00	460.00
Review numerous e-mails and attachments				
Siegel, Alfred	05/04/2010	2.30	575.00	1,322.50
Various e-mails and calls regarding LCD litigation/upcoming Board conference call/DR1 sale etc				
Siegel, Alfred	05/04/2010	1.40	575.00	805.00
Work on fee application for services on behalf of the committee and debtor as potential liquidating Trustee and CRO for the period inception through February 28, 2010				
Siegel, Alfred	05/05/2010	0.80	575.00	460.00
Calls back and forth with Katie Bradshaw regarding conference call, IT systems and agenda for meetings on the 11th				
Siegel, Alfred	05/05/2010	0.80	575.00	460.00
Conference call with BOD and counsel regarding variety of issues, including Canadian Tax, France etc				
Kamran, Bitra	05/05/2010	1.00	90.00	90.00
Generate March invoice.				
Siegel, Alfred	05/05/2010	0.90	575.00	517.50
Calls regarding installation of video conferencing system				
Siegel, Alfred	05/06/2010	1.70	575.00	977.50
Review numerous documents and memos relating to LCD litigation, adversary matters, Canadian/France issue				
Siegel, Alfred	05/06/2010	0.40	575.00	230.00
Conference call with Gregg and Ian regarding agenda for meeting on Tuesday				
Siegel, Alfred	05/07/2010	3.60	575.00	2,070.00
Review documents, pleadings, etc in preparation for trip to Richmond				
Siegel, Alfred	05/10/2010	4.50	287.50	1,293.75
Non working travel				
Siegel, Alfred	05/10/2010	5.60	575.00	3,220.00
Work on items relating to hearing and follow up meetings on LCD litigation/meet with Katie Bradshaw and Brandi Fose				
Siegel, Alfred	05/11/2010	10.70	575.00	6,152.50
Review material prior to hearing/attend hearing in Richmond/lunch meeting with counsel/meetings with Debtor and Creditor Comm counsel regarding going forward issues, trust, by-laws etc/meeting with proposed counsel for LCD litigation/subsequent meetings with counsel				
Siegel, Alfred	05/12/2010	5.20	287.50	1,495.00
Non working travel				

**Circuit City**  
Engagement: 881550.001  
Bill Date: 08/30/10  
Invoice: 1682022

<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Charges</u>
Siegel, Alfred	05/12/2010	4.70	575.00	2,702.50
Review numerous documents, notes and memos to follow up on meetings and hearing/continue work on transition plan, identification of duties and responsibilities etc				
Irving, Lisa	05/12/2010	0.80	100.00	80.00
Review Excel time summaries for CRO and Crowe. Forward to UST in Richmond for their review/comments.				
Siegel, Alfred	05/14/2010	1.20	575.00	690.00
Phone calls with Katie Bradshaw and Doug Foley				
Siegel, Alfred	05/17/2010	0.70	575.00	402.50
Calls with Katie Bradshaw/review various correspondences/discussions regarding texas tax payment				
Siegel, Alfred	05/25/2010	1.00	575.00	575.00
Lunch meeting with Gottlieb re status of various matters and transition issues				
Siegel, Alfred	05/27/2010	2.10	575.00	1,207.50
Review documents including plan, liquidating trust and by-laws/conference call with Board, Debtor counsel et al				
Total Case Administration		<u>50.20</u>		<u>25,211.25</u>

Engagement: 880962.001  
Bill Date: 12/08/10  
Invoice: \*\*\*\*\*

**Crowe Horwath LLP**  
**For the period 06/01/10 through 10/31/10**  
**By Category of Work Performed**

<b>Category Of Work</b>	<b>Time</b>	<b>Charges</b>
Accounting Services	116.60	55,600.00
Data Analysis	93.40	16,662.75
Fee Application	11.40	2,445.00
Tax Issues	43.80	22,023.00
Total Professional Fees	265.20	96,730.75
<b><u>Out-of-Pocket Expenses</u></b>		
Ground Travel		39.49
Meals		307.29
Airline Fees		2,433.60
Overnight Delivery Recovery		329.48
Total Out-of-Pocket Expenses		3,109.86
Total Professional Fees & Costs		99,840.61

Engagement: 880962.001

Bill Date: 12/08/10

Invoice: \*\*\*\*\*

**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Fees and Time by Month**

<b>Month</b>	<b>Time</b>	<b>Charges</b>
June 2010	25.90	8,483.00
July 2010	0.00	0.00
August 2010	3.50	2,013.50
September 2010	157.10	58,275.75
October 2010	78.70	27,958.50
	<u>265.20</u>	<u>96,730.75</u>



Engagement: 880962.001

Bill Date: 12/08/10

Invoice: \*\*\*\*\*

**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Professional Fees and Time by Employee**

<b>Name</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Agler, David	23.80	580.00	13,804.00
Gottlieb, David	42.80	575.00	24,610.00
Howard, Benjamin	31.60	240.00	7,584.00
Hua, Laura	0.20	100.00	20.00
Irving, Lisa	3.60	100.00	360.00
Kamran, Bitra	0.40	90.00	36.00
Kreiger, Conrad	1.00	135.00	135.00
Milner, Keenen	17.50	127.50	2,231.25
Milner, Keenen	44.80	255.00	11,424.00
Siegel, Brian	19.00	45.00	855.00
Siegel, Brian	9.00	90.00	810.00
Siegel, Alfred	45.50	575.00	26,162.50
Smith, Pamela	2.20	95.00	209.00
Tomlinson, Sue	17.80	450.00	8,010.00
Tzeng, Margaret	6.00	80.00	480.00
	<u>265.20</u>		<u>96,730.75</u>

Engagement: 880962.001

Bill Date: 12/08/10

Invoice: \*\*\*\*\*

**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Accounting Services**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Gottlieb, David	06/02/2010	1.10	575.00	632.50
Read emails re suspension of CRO, email from G. Galardi and draft response regarding Crowe services.				
Siegel, Alfred	06/15/2010	1.40	575.00	805.00
Various calls to Bradshaw/review correspondence and documents regarding Intertan and Canadian issues				
Gottlieb, David	06/16/2010	1.60	575.00	920.00
Read revised CRA ruling request.				
Siegel, Alfred	06/18/2010	2.30	575.00	1,322.50
Review numerous e mails and attachments regarding tax ruling/discuss with Agler				
Siegel, Alfred	08/31/2010	2.20	575.00	1,265.00
Lunch mtg with Gottlieb to discuss plan for turnover/review files relating to transition				
Gottlieb, David	08/31/2010	1.10	575.00	632.50
Meeting with Al Siegel as to planning matters				
Hua, Laura	09/01/2010	0.20	100.00	20.00
Notarize document.				
Siegel, Alfred	09/01/2010	1.90	575.00	1,092.50
Preliminary work relating to bond, software system for liquidating trust and E&O coverage				
Gottlieb, David	09/07/2010	1.00	575.00	575.00
Meeting with Al Siegel to discuss confirmation hearing and transition issues.				
Siegel, Alfred	09/07/2010	3.30	575.00	1,897.50
Discussions regarding transition issues/calls to counsel and staff/review issues with computer systems and compatibility/follow up mtg with Gottlieb				
Siegel, Alfred	09/13/2010	3.50	575.00	2,012.50
Meetings with computer specialists/calls to Katie Bradshaw/ prepare checklist for transition items/calls to bonding company/calls to EPIQW regarding Trustee software and training				
Siegel, Alfred	09/13/2010	4.40	575.00	2,530.00
Review files and work on transition and operational plan				
Gottlieb, David	09/15/2010	3.10	575.00	1,782.50
Read plan, disclosure statement and liquidating trust documents.				

Engagement: 880962.001

Bill Date: 12/08/10

Invoice: \*\*\*\*\*

**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Accounting Services**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Siegel, Alfred	09/15/2010	3.20	575.00	1,840.00
Continue to work on transition plan/meet with admin staff/discussions with tax staff re new entity issues/calls to Bradshaw				
Siegel, Alfred	09/16/2010	2.20	575.00	1,265.00
Discussions with Katie, counsel etc regarding mtg on Monday/rework plans/discuss open item listing with Gottlieb				
Gottlieb, David	09/20/2010	1.50	575.00	862.50
Meeting with Al Siegel regarding various transition issues.				
Siegel, Alfred	09/20/2010	1.50	575.00	862.50
Meeting with Gottlieb to review financial statement requirements in the plan and start work on staffing schedule				
Siegel, Alfred	09/20/2010	4.80	575.00	2,760.00
Continue review of Plan and Disclosure Statement, along with exhibits/discussions relating to insurance coverages/ meet with tax professionals to discuss tax responsibilities under plan				
Gottlieb, David	09/22/2010	0.40	575.00	230.00
Review transition work list, etc.				
Gottlieb, David	09/23/2010	1.90	575.00	1,092.50
Read plan and liquidating trust agreement and read emails and review detail of E&O policies, etc.				
Gottlieb, David	09/27/2010	5.50	575.00	3,162.50
Read plan (1), meeting with Al Siegel and David Agler; travel to meeting at Pachulski, meeting with J. Pomerantz, A. Caine, Al Siegel and D. Baker re transition issues and travel from meeting (4.5)				
Siegel, Alfred	09/27/2010	6.20	575.00	3,565.00
Review documents and correspondence/ travel to proposed counsel for preliminary planning meeting/ follow up calls to Circuit City staff.				
Gottlieb, David	09/29/2010	1.80	575.00	1,035.00
Review Systemax default emails, review documents forwarded by Andy Caine re: claims, etc.				
Gottlieb, David	10/01/2010	1.50	575.00	862.50
Review documents re Systemax audit, etc.				
Gottlieb, David	10/04/2010	3.50	575.00	2,012.50
Finish reviewing documents re Systemax earn out audit (1.1) meet with Al Siegel re conference call (.9) conference call with A. Siegel, K. Bradshaw, L. Irving and Keenan Milner (1.) and meet with Ben Howard re Systemax earn out audit (.5)				

Engagement: 880962.001

Bill Date: 12/08/10

Invoice: \*\*\*\*\*

**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Accounting Services**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Howard, Benjamin	10/04/2010	3.20	240.00	768.00
Review sale documents and related calculations, Review calculations submitted for earn-out certificate. recalculate and tie out schedules. 10K and 10Q research on parent company				
Siegel, Alfred	10/04/2010	2.70	575.00	1,552.50
Calls with various partners regarding pre effective date planing/ start work plan/ staff meetings				
Gottlieb, David	10/05/2010	3.00	575.00	1,725.00
Review documents and attachments re insurance, compensation, etc./ Calls to Bradshaw				
Howard, Benjamin	10/05/2010	1.90	240.00	456.00
Review backup, phone calls and information requests re: Systemax				
Kamran, Bitra	10/07/2010	0.40	90.00	36.00
Print and review correspondence from Katie Bradshaw regarding an estimate of the reserve account balances necessary at the effective date and a listing of unpaid allowed claims.				
Howard, Benjamin	10/08/2010	2.30	240.00	552.00
Systemax- draft request letter, and update with changes, calls re: information, meeting with Gottlieb				
Gottlieb, David	10/08/2010	1.20	575.00	690.00
Work on requests for asset purchase agreement including reading emails and responding re: Systemax				
Irving, Lisa	10/11/2010	1.20	100.00	120.00
Conference call with Katie Bradshaw and Siegel to discuss retention/compensation proposals. Subsequent call with Katie to discuss add'l admin issues				
Siegel, Alfred	10/11/2010	0.70	575.00	402.50
Call to Circuit re: transition issues				
Siegel, Alfred	10/13/2010	1.00	575.00	575.00
Meetings with Gottlieb re: Systemax and other issues.				
Gottlieb, David	10/13/2010	1.10	575.00	632.50
Meeting with Al Siegel re Systemax, E&O Ins. and other post confirmation date, effective date issues.				
Gottlieb, David	10/13/2010	0.50	575.00	287.50
Conference call with B. Howard, S. Goldich, A. Caine, K. Bradshaw re Systemax earn out audit.				
Gottlieb, David	10/13/2010	0.80	575.00	460.00
Read and review Systemax APA and earn-out certificate.				

Engagement: 880962.001

Bill Date: 12/08/10

Invoice: \*\*\*\*\*

**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Accounting Services**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Howard, Benjamin	10/13/2010	2.30	240.00	552.00
Planning for analyzing documents related to Systemax earn out cert. Correspondence with attorneys and CC Winddown/call with counsel				
Howard, Benjamin	10/14/2010	2.30	240.00	552.00
Read and draft response, update letter with changes from attorneys/ meet with Gottlieb				
Gottlieb, David	10/14/2010	0.50	575.00	287.50
Systemax second request letter, meet with B. Howard re: audit issues, etc.				
Howard, Benjamin	10/15/2010	1.30	240.00	312.00
Read and draft second response/request, update letter with changes from attorneys				
Gottlieb, David	10/18/2010	1.00	575.00	575.00
Read documents emails and attached letters re: Systemax and discuss with Ben Howard				
Gottlieb, David	10/19/2010	0.30	575.00	172.50
Review correspondence re: Systemax issues.				
Howard, Benjamin	10/20/2010	1.20	240.00	288.00
Review documents, Emails and phone calls regarding earn out certificate				
Gottlieb, David	10/21/2010	0.80	575.00	460.00
Review material re effective date planning meeting and Systemax issues, etc.				
Howard, Benjamin	10/22/2010	2.30	240.00	552.00
Review documents re: Systemax				
Howard, Benjamin	10/22/2010	1.50	240.00	360.00
Draft objection memo				
Howard, Benjamin	10/22/2010	0.40	240.00	96.00
Phone calls and emails with Circuit City staff				
Gottlieb, David	10/22/2010	0.90	575.00	517.50
Conference call with trustee, counsel, S. Field, K. Milner, etc. regarding effective date issues.				
Gottlieb, David	10/22/2010	2.50	575.00	1,437.50
Prepare for conference call including review of banking issues, retention, pay, lease, D&O and E&O issues, etc.				
Gottlieb, David	10/22/2010	1.60	575.00	920.00
Emails and telephone with T. Steinbrenner re banking, collateral and reporting.				
Siegel, Alfred	10/22/2010	1.30	575.00	747.50
Calls with Epiq and professionals regarding pre effective date issues				

Engagement: 880962.001

Bill Date: 12/08/10

Invoice: \*\*\*\*\*

**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Accounting Services**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Gottlieb, David	10/25/2010	0.90	575.00	517.50
Review documents and analysis re Systemax status, Systemax conference call, etc.				
Howard, Benjamin	10/25/2010	0.40	240.00	96.00
Phone calls and emails with K Bradshaw				
Howard, Benjamin	10/27/2010	2.60	240.00	624.00
Reviewed 2010 detailed trial balance report, correspondence, prep supporting analysis etc./ Discuss with Gottlieb				
Gottlieb, David	10/27/2010	0.90	575.00	517.50
Review reserve spreadsheet, CCS lawsuit listing, etc.				
Gottlieb, David	10/27/2010	0.60	575.00	345.00
Emails and meet with Ben Howard re Systemax issues.				
Howard, Benjamin	10/28/2010	0.30	240.00	72.00
Emails, phone calls, and additional data requests re: Systemax				
Howard, Benjamin	10/28/2010	1.80	240.00	432.00
Review 2009 detailed general ledger trial balances				
Howard, Benjamin	10/29/2010	5.10	240.00	1,224.00
Review 3 consolidating schedules for 2009 and 2010, and related 10-K and 10-Q reports				
Howard, Benjamin	10/29/2010	1.30	240.00	312.00
Draft report re: Systemax				
Howard, Benjamin	10/29/2010	1.40	240.00	336.00
Prepare questions list, tie out various schedules, note items that do not agree and require follow up				
Total Accounting Services		116.60		55,600.00

Engagement: 880962.001

Bill Date: 12/08/10

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**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Data Analysis**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Milner, Keenen	06/14/2010	4.00	255.00	1,020.00
Work on video conferencing system and prep for visit to VA location				
Milner, Keenen	06/25/2010	3.20	255.00	816.00
Work with Crowe staff and CC staff on Video Conferencing system. prep for VA visit. review systems and discuss issue with their staff. Visit was canceled after the prep work was completed.				
Milner, Keenen	09/13/2010	2.20	255.00	561.00
Prep for visit to client site. Discuss options and agenda with Al.				
Siegel, Brian	09/14/2010	9.50	45.00	427.50
Non working travel.				
Milner, Keenen	09/14/2010	8.00	127.50	1,020.00
Non working travel				
Milner, Keenen	09/14/2010	1.50	255.00	382.50
Develop workplan				
Siegel, Brian	09/15/2010	9.00	90.00	810.00
At circuit office. Installed software on all computers, inspected hardware, and started report for trustee.				
Milner, Keenen	09/15/2010	8.00	255.00	2,040.00
Work in Client location to assess computer status				
Siegel, Brian	09/16/2010	9.50	45.00	427.50
Non working travel.				
Milner, Keenen	09/16/2010	9.50	127.50	1,211.25
Non-working travel				
Milner, Keenen	09/17/2010	4.00	255.00	1,020.00
Work on documentation for future systems work at Viginia facility.				
Milner, Keenen	09/20/2010	2.10	255.00	535.50
Meeting to discuss client and then document systems.				
Siegel, Alfred	09/20/2010	2.10	575.00	1,207.50
Meeting with computer professionals regarding work at Circuit City offices/ review potential problems and remedies re: data storage				
Milner, Keenen	09/30/2010	2.60	255.00	663.00
Phone call with EPIC people. review systems requirements and discuss with group				

Engagement: 880962.001

Bill Date: 12/08/10

Invoice: \*\*\*\*\*

**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Data Analysis**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Milner, Keenen	10/07/2010	1.90	255.00	484.50
Develop and document plan for new equipment deployment for the case.				
Milner, Keenen	10/08/2010	1.20	255.00	306.00
Meeting to review rollout plan.				
Milner, Keenen	10/12/2010	7.30	255.00	1,861.50
Work on Richmond laptops for deployment.				
Milner, Keenen	10/12/2010	0.90	255.00	229.50
Conference call with Lisa and Jeff re:new server for case.				
Kreiger, Conrad	10/14/2010	1.00	135.00	135.00
Prepare` all laptops for shipping to Virginia.				
Milner, Keenen	10/21/2010	4.20	255.00	1,071.00
Work on laptops for Richmond office.				
Milner, Keenen	10/22/2010	0.50	255.00	127.50
Phone call with It staff to discuss video conferencing system.				
Milner, Keenen	10/22/2010	0.60	255.00	153.00
Conference call to discuss computer and financial status.				
Milner, Keenen	10/26/2010	0.60	255.00	153.00
Conference call with Crowe Video conference experts.				
Total Data Analysis		93.40		16,662.75



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Bill Date: 12/08/10

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**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Fee Application**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Irving, Lisa	06/09/2010	2.40	100.00	240.00
Work on final fee application				
Tzeng, Margaret	06/09/2010	3.00	80.00	240.00
Draft First Interim Fee Application for Crowe and Siegel.				
Tzeng, Margaret	06/11/2010	3.00	80.00	240.00
Email exchanges with outside counsel re fee app; conference with Sarah Boehm, Davit Gottlieb re fee application filing requirements.				
Gottlieb, David	06/11/2010	2.20	575.00	1,265.00
Prepare fee application, review orders, etc. including telephone calls with Shiah Boehme and Ian Friedman.				
Siegel, Alfred	06/16/2010	0.80	575.00	460.00
Fee application review.				
Total Fee Application		11.40		2,445.00

Engagement: 880962.001

Bill Date: 12/08/10

Invoice: \*\*\*\*\*

**Crowe Horwath LLP**

**For the period 06/01/10 through 10/31/10**

**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Agler, David	06/18/2010	0.90	580.00	522.00
Meeting with Mr. Siegel re: tax issues				
Agler, David	08/30/2010	0.20	580.00	116.00
Consult with Mr. Siegel.				
Agler, David	09/01/2010	0.60	580.00	348.00
Telephone conference with Mr. Pomerantz re bankruptcy tax issues/ reviw related correspondence				
Agler, David	09/02/2010	0.20	580.00	116.00
Telephone conference with Ms. Ralph regarding IRC Section 382 motion.				
Tomlinson, Sue	09/09/2010	2.10	450.00	945.00
Research regarding payroll tax requirements and filings with regard to the conversion to a liquidating trust.				
Tomlinson, Sue	09/15/2010	1.80	450.00	810.00
Review Plan and Disclosure Agreement				
Tomlinson, Sue	09/15/2010	0.60	450.00	270.00
Payroll tax information requested by liquidating trustee				
Agler, David	09/15/2010	2.10	580.00	1,218.00
Analysis of tax issues regarding Plan and Liquidating Trust.				
Tomlinson, Sue	09/16/2010	0.60	450.00	270.00
Review of emails from Jeff McDonald re set up call and status of various IRS matters ongoing at the time of transfer to Liquidating Trust.				
Agler, David	09/20/2010	1.30	580.00	754.00
Analysis of Plan documents; analysis of tax issues re Plan and Liquidating Trust.				
Agler, David	09/21/2010	2.90	580.00	1,682.00
Analysis of bankruptcy and liquidating tax issues; analysis of Plan and related documents including liquidating trust.				
Tomlinson, Sue	09/21/2010	1.60	450.00	720.00
Review Plan and Disclosure statement				
Smith, Pamela	09/21/2010	2.20	95.00	209.00
Circuit City Stores, Inc. Liquidating Trust: prepare Internal Revenue Service Form SS-4 and Form 56; telephone conference with IRS to obtain new employer identification number; prepare Form 56 with correspondence for mailing to IRS with copies to IRS Special Procedures Division and Franchise Tax Board; conference with David Agler regarding State of Virginia taxing authorities information.				

Engagement: 880962.001  
 Bill Date: 12/08/10  
 Invoice: \*\*\*\*\*

**Crowe Horwath LLP**  
**For the period 06/01/10 through 10/31/10**

**Tax Issues**

<b>Name</b>	<b>Date</b>	<b>Time</b>	<b>Rate</b>	<b>Charges</b>
Tomlinson, Sue	09/22/2010	2.20	450.00	990.00
Review Plan and Disclosure documents re tax issues/ transitional tax issues into liquidating trust, payroll issues, state filing issues, etc.				
Tomlinson, Sue	09/22/2010	0.20	450.00	90.00
Phone with Jeff McDonald and David Agler regarding status of tax issues at transition into liquidating trust				
Agler, David	09/22/2010	5.40	580.00	3,132.00
Analysis of Circuit City Plan documents, including liquidating trust; analysis of bankruptcy and liquidating trust tax issues.				
Tomlinson, Sue	09/24/2010	3.10	450.00	1,395.00
Review Plan and Disclosure documents re tax issues/ transitional tax issues into liquidating trust, payroll issues, state filing issues, etc.				
Agler, David	09/25/2010	4.40	580.00	2,552.00
Analysis of tax audit, tax refund, tax claims and other tax related documents provided by Mr. McDonald; telephone conference with Mr. McDonald and Ms. Tomlinson regarding same.				
Tomlinson, Sue	09/25/2010	2.10	450.00	945.00
Phone with Jeff McDonald and David Agler regarding status of tax issues at transition into liquidating trust				
Tomlinson, Sue	09/25/2010	1.60	450.00	720.00
Review documentation provided by Jeff McDonald. Pre-conference call with David Agler regarding status of tax issues at transition into liquidating trust				
Tomlinson, Sue	09/25/2010	1.90	450.00	855.00
Review Plan and Disclosure documents re tax issues/ transitional tax issues into liquidating trust, payroll issues, state filing issues, etc.				
Agler, David	09/27/2010	5.80	580.00	3,364.00
Analysis of bankruptcy tax issues re plan and liquidating trust including refund claims, tax settlements, tax return preparation issues, tax audit issues, tax offset issues; travel and meeting in Century City with Mr. Pomerantz, Mr. Kane, Mr. Siegel and Mr. Gottlieb.				
Total Tax Issues		43.80		22,023.00